

**Introduced by Senator Simitian**

December 9, 2008

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Senate Constitutional Amendment No. 6—A resolution to propose to the people of the State of California an amendment to the Constitution of the State, by amending Section 4 of, and by adding Section 4.5 to, Article XIII A thereof, by amending Section 2 of Article XIII C thereof, and by amending Section 3 of Article XIII D thereof, relating to taxation.

## LEGISLATIVE COUNSEL'S DIGEST

SCA 6, as introduced, Simitian. Taxation: educational entities: parcel tax.

The California Constitution conditions the imposition of a special tax by a city, county, or special district upon the approval of  $\frac{2}{3}$  of the voters of the city, county, or special district voting on that tax, and prohibits these entities from imposing an ad valorem tax on real property or a transactions or sales tax on the sale of real property.

This measure would alternatively condition the imposition, extension, or increase of a parcel tax, as defined, by a school district, community college district, or county office of education upon the approval of 55% of its voters voting on the proposition, and would also make conforming changes to related provisions.

Vote:  $\frac{2}{3}$ . Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

- 1 *Resolved by the Senate, the Assembly concurring,* That the
- 2 Legislature of the State of California at its 2009–10 Regular
- 3 Session commencing on the first day of December 2008, two-thirds
- 4 of the membership of each house concurring, hereby proposes to

1 the people of the State of California, that the Constitution of the  
2 State be amended as follows:

3 First—That Section 4 of Article XIII A thereof is amended to  
4 read:

5 SEC. 4. ~~Cities, Counties and special districts, Except as~~  
6 ~~provided by Section 4.5, a city, county, or special district, by a~~  
7 ~~two-thirds vote of the qualified electors of such district its voters~~  
8 ~~voting on the proposition, may impose special taxes on such district~~  
9 ~~a special tax within that city, county, or special district, except an~~  
10 ~~ad valorem taxes tax on real property or a transaction transactions~~  
11 ~~tax or sales tax on the sale of real property within such City, County~~  
12 ~~that city, county, or special district.~~

13 Second—That Section 4.5 is added to Article XIII A thereof,  
14 to read:

15 SEC. 4.5. (a) An imposition, extension, or increase by a school  
16 district, community college district, or county office of education  
17 of a parcel tax on real property within its jurisdiction shall be  
18 approved by 55 percent of the voters in the district or county voting  
19 on the proposition.

20 (b) For purposes of this section, “parcel tax” means a special  
21 tax imposed upon a parcel of real property at a rate that is  
22 determined without regard to that property’s value.

23 Third—That Section 2 of Article XIII C thereof is amended to  
24 read:

25 SEC. 2. ~~Local Government Tax Limitation.~~ Notwithstanding  
26 any other provision of this Constitution:

27 (a) ~~All taxes~~ Any tax imposed by any local government ~~shall be~~  
28 ~~deemed to be~~ is either a general ~~taxes tax~~ or a special ~~taxes tax~~.  
29 ~~Special purpose districts~~ A special district or ~~agencies agency,~~  
30 including a school ~~districts,~~ ~~shall have district, has no power~~  
31 authority to levy a general ~~taxes tax~~.

32 (b) ~~No~~ A local government may *not* impose, extend, or increase  
33 any general tax unless and until that tax is submitted to the  
34 electorate and approved by a majority vote. A general tax ~~shall is~~  
35 ~~not be~~ deemed to have been increased if it is imposed at a rate not  
36 higher than the maximum rate so approved. The election required  
37 by this subdivision shall be consolidated with a regularly scheduled  
38 general election for members of the governing body of the local  
39 government, except in cases of emergency declared by a unanimous  
40 vote of the governing body.

(c) Any general tax imposed, extended, or increased, without voter approval, by any local government on or after January 1, 1995, and prior to the effective date of this article, ~~shall may~~ continue to be imposed only if *that general tax is* approved by a majority vote of the voters voting in an election on the issue of the imposition, which election shall be held ~~within two years of the effective date of this article~~ *no later than November 6, 1996*, and in compliance with subdivision (b).

(d) ~~No~~ *Except as provided by Section 4.5 of Article XIII A*, a local government may *not* impose, extend, or increase any special tax unless and until that tax is submitted to the electorate and approved by a two-thirds vote. A special tax ~~shall is not be~~ deemed to have been increased if it is imposed at a rate not higher than the maximum rate so approved.

Fourth—That Section 3 of Article XIII D thereof is amended to read:

SEC. 3. ~~Property Taxes, Assessments, Fees and Charges Limited.~~ (a) ~~No~~ *An agency shall not assess a tax, assessment, fee, or charge shall be assessed by any agency* upon any parcel of property or upon any person as an incident of property ownership except:

(1) The ad valorem property tax imposed pursuant to Article XIII and Article XIII A.

(2) Any special tax receiving a two-thirds vote pursuant to Section 4 of Article XIII A, *or, as applicable, a 55 percent vote pursuant to Section 4.5 of Article XIII A.*

(3) Assessments as provided by this article.

(4) Fees or charges for property related services as provided by this article.

(b) For purposes of this article, fees for the provision of electrical or gas service ~~shall are not be~~ deemed charges or fees imposed as an incident of property ownership.